

STATEMENT OF PURPOSE

RS22362

This idea contains 2 technical corrections to the Cigarette and Tobacco Products Taxes:

1. The collection and enforcement provisions referenced in 63-2516 and 63-2563 relating to the substantial underpayment penalty refer back to the income tax statute 63-3046 which refers to a "taxable year." However, cigarette and tobacco taxes are remitted on a monthly filing cycle. This technical correction would modify 63-2516 and 63-2563 to state that any reference to taxable year in the income tax act shall, for the purposes of this act, be considered a taxable period. This change makes the cigarette and tobacco statute consistent with the wine and beer statutes.
2. Idaho code section 63-2511 relating to cigarette and tobacco tax record keeping makes reference to vending machine operators. Because cigarette vending machines are prohibited by Idaho Code 39-5706, this reference is no longer required and should be deleted.

FISCAL NOTE

No fiscal effect

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